

Commissioner Order No. 6/2557

Re: Submission of Reconciliation Report Based on Financial Statements, Reports on the Company's Financial Position and Business, and Capital Fund Maintenance Reports by Non-Life Insurance Company

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By virtue of section 51 (3) and (4) of the Non-Life Insurance Act, B.E. 2535 (1992), the Commissioner issues the following order.

Clause 1 This order is called the "Commissioner Order No. 6/2557 Re: Submission of Reconciliation Report Based on Financial Statements, Reports on the Company's Financial Position and Business, and Capital Fund Maintenance Reports by Non-Life Insurance Company."

Clause 2 This order shall come into force on and from the date of issuance of the order.

Clause 3 In this order,

"Commissioner" means the secretary-general of the Insurance Commission, or the person delegated by the secretary-general of the Insurance Commission;

"company" means a company that is licensed to undertake the non-life insurance business under the law on non-life insurance, and shall include the branch office of a foreign non-life insurance company that is licensed to undertake the non-life insurance business in the kingdom under the law on non-life insurance.

Clause 4 The company shall submit the reconciliation report based on the financial statement reviewed by the auditor, the report on the company's financial position and business, and the capital fund maintenance report to the Commissioner, and the reports shall contain at least the items in accordance with the forms attached hereto.

Clause 5 For the submission of reports in clause 4, the company shall prepare and submit the reports in Excel format to email address [monitoring@oic.or.th](mailto:monitoring@oic.or.th) on a quarterly and annual basis as follows.

(1) The reconciliation report for quarter 1 (March), reconciliation report for quarter 2 (June), and reconciliation report for quarter 3 (September) shall be submitted within seven days from the due date for submission of the quarterly capital fund maintenance reports.

(2) The annual reconciliation report shall be submitted within seven days from the due date for submission of the annual capital fund maintenance report.

(Translation)

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If the reports as per paragraph one submitted by the company are incorrect or incomplete, the Commissioner has the power to order the company to amend the reports so that they are correct or complete within the period prescribed by the Commissioner.

If the company is unable to submit the reports within the prescribed period, the company shall file a application for permission for to extend the period with the Commissioner no less than 15 days before the due date, and the company must specify its reason and necessity. If deeming it expedient, the Commissioner may allow the period extension.

Given on 10 February 2014.

Prawet Ong-aatsitthikul

Secretary-General

Insurance Commission

Commissioner

Note: This order is issued for the non-life insurance company to raise its diligence in reviewing the accuracy of and the Office of Insurance Commission to know and obtain information on relations of the particulars in the financial statements, reports on the company's financial position and business, and capital fund maintenance reports at certain times, which is beneficial for efficiently auditing and monitoring the company's financial status. Therefore, it is expedient to issue this order.

(Translation)

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**Explanatory notes on preparation of the reconciliation report on financial statement, quarterly report, and capital fund maintenance report**

**Preparation**

1. The company shall prepare a reconciliation report by using the following information.

Reconciliation Form NL-1

1.1 Fill in the data in the template in accordance with the prescribed form. If no data is available for any item, fill in "0."

1.2 Fill in the end date of each quarter for "as of (date)."

1.3 For the heading "item," refer to items in the quarterly report (XML).

1.4 For the heading "financial statement (A)," fill in the amounts as shown in the financial statement reviewed by auditor.

The items shown in the financial statement are categorized differently from those in the XML report. If items cannot be separated, fill in total amount. See item categorization in attachment 1.

1.5 For the heading "XML (B) report," fill in the amounts in accordance with the XML report –book value.

1.6 For the heading "RBC (C) report," fill in the amounts in accordance with the RBC report –book value.

The items shown in the financial statement are categorized differently from those in the XML report. If items cannot be separated, fill in total amount. See item categorization in attachment 1.

1.7 For the heading "XML report difference," indicate the difference in amounts between the financial statement and quarterly report.

1.8 For the heading "RBC report difference," indicate the difference in amounts between the financial statement and the RBC report.

The items shown in the financial statement are categorized differently from those in the XML report. If items cannot be separated, fill in total amount. See item categorization in attachment 1.

Reconciliation Form NL-2

1.1 Fill in the data in the template in accordance with the prescribed form. If no data is available for any item, fill in "0."

1.2 Fill in the end date of each quarter for "as of (date)."

1.3 For the heading "items," refer to items in the quarterly report (XML).

1.4 For the heading "XML report," fill in the amounts in accordance with the XML report – appraised value.

1.5 For the heading "RBC report," fill in the amounts in accordance with the RBC report – appraised value.

The items shown in the financial statement are categorized differently from those in the XML report. If items cannot be separated, fill in total amount. See item categorization in attachment 2.

1.6 For the heading "difference in RBC report, indicate the difference in amounts between the XML report and the RBC report.

(Translation)

**Rules on file naming**

The standard file naming: a reconciliation report XXX\_YYYYMMDD

XXX	Short name of the company, such as BKI
YYYY	Year of the data in A.D. (4 digits), such as 2013
MM	Month of the data from 01 to 12
DD	End date of the month of the data reported

**In case of inquiries, please contact 02-515-3999 with the following extensions.**

Analysis Department 1	Khun Priyakorn at 6210	Khun Wiraya at 6405	Khun Jongjai at 6702
Analysis Department 2	Khun Kulyot at 6207	Khun Apatsara at 6208	Khun Nitinat at 6202 Khun Pannee at 6701
Analysis Department 3	Khun Panida at 6204	Khun Orawan at 6411	Khun Yaowapa at 6410
Analysis Department 4	Khun Nutjaree at 6201	Khun Wiyada at 6439	Khun Banjerd at 6200
Examination Planning and Development Department 1	Khun Nantiya at 6420	Khun Arunee at 6205	Khun Napa at 6004
Examination Planning and Development Department 2	Khun Wantana at 6402	Khun Jomkwan at 6707	

Name of the company .....

Details of reconciliation of financial statement, quarterly report (XML), and capital fund maintenance report – book value

As of .....

Unit: Baht

Item	Financial statement (A)	XML report (B)	RBC report (C)	XML report difference (A-B)	RBC report difference (A-C)	Reason for XML report difference	Reason for RBC report difference
<b>Assets</b>							
<b>Category 1 Debt Instruments, Equity Instruments</b>							
Bonds				-	-		
Treasury Bills				-	-		
Capital Stocks				-	-		
Debentures – Convertible Debentures				-	-		
Promissory Notes – Bills of Exchange				-	-		
Savings Lotteries				-	-		
Investment Units				-	-		
Warrants on Shares, Debentures, Investment Units				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 2 Loans</b>							
Mortgage Loans				-	-		
Personal Secured Loans				-	-		
Other Loans				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 3 Investments</b>							
Investments in Hire Purchase on Car				-	-		
Investments in Leasing				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 4 Derivatives</b>							
Derivatives				-	-		
<b>Category 5 Cash, Deposits at Financial Institutions</b>							

(Translation)

Fixed Deposits at Financial Institutions				-	-		
Certificates of Deposit at Financial Institutions				-	-		
Cash				-	-		
Current Deposits at Financial Institutions				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 6 Land, Buildings</b>							
Offices				-	-		
Real Estate				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 7 Reinsurance</b>							
Amount Deposited on Reinsurance Treaties				-	-		
Due from Reinsurers				-	-		
<b>Category 8 Accrued Revenues</b>							
Uncollected Premiums				-	-		
Accrued Investment Income				-	-		
<b>Category 9 Vehicles and Operating Assets</b>							
Vehicles, Operating Assets				-	-		
<b>Category 10 Other Assets</b>							
Other Assets				-	-		
<b>Category 11 Head Office Account</b>							
Head Office Account				-	-		
Total Assets	0.00	0.00	0.00	0.00	0.00		

(Translation)

Item	Financial statement (A)	XML report (B)	RBC report (C)	XML report difference (A-B)	RBC report difference (A-C)	Reason for XML report difference	Reason for RBC report difference
<b>Liabilities</b>							
<b>Category 1 Reserves and Outstanding Claims</b>							
Unearned Premium Reserve				-	-		
Loss Reserve				-	-		
Outstanding Claims				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 2 Reinsurance</b>							
Due to Reinsurers				-	-		
Amount Withheld on Reinsurance Treaties				-	-		
<b>Category 3 Loans/Overdrafts</b>							
Loans/Overdrafts				-	-		
<b>Category 4 Derivatives</b>							
Derivatives				-	-		
<b>Category 5 Accrued Expenses</b>							
Commission Payable				-	-		
Accrued Expenses				-	-		
Other Liabilities				-	-		
Total	0.00	0.00	0.00	0.00	0.00		
<b>Category 6 Head Office Account</b>							
Head Office Account				-	-		
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Capital</b>							
Capital Funds				-	-		
<b>Total Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Total Liabilities and Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



Name of the company .....

Details of reconciliation of quarterly report (XML), and capital fund maintenance report – appraised value

As of .....

Unit: Baht

Item	XML report	RBC	Difference	Reason for difference
<b>Assets</b>				
<b>Category 1 Debt Instruments, Equity Instruments</b>				
Bonds			-	
Treasury Bills			-	
Capital Stocks			-	
Debentures – Convertible Debentures			-	
Promissory Notes – Bills of Exchange			-	
Savings Lotteries			-	
Investment Units			-	
Warrants on Shares, Debentures, Investment Units			-	
Total	0.00	0.00	0.00	
<b>Category 2 Loans</b>				
Mortgage Loans			-	
Personal Secured Loans			-	
Other Loans			-	
Total	0.00	0.00	0.00	
<b>Category 3 Investments</b>				
Investments in Hire Purchase on Car			-	
Investments in Leasing			-	
Total	0.00	0.00	0.00	
<b>Category 4 Derivatives</b>				
Derivatives			-	
<b>Category 5 Cash, Deposits at Financial Institutions</b>				

(Translation)

Fixed Deposits at Financial Institutions			-	
Certificates of Deposit at Financial Institutions			-	
Cash			-	
Current Deposits at Financial Institutions			-	
Total	0.00	0.00	0.00	
<b>Category 6 Land, Buildings</b>				
Offices			-	
Real Estate			-	
Total	0.00	0.00	0.00	
<b>Category 7 Reinsurance</b>				
Amount Deposited on Reinsurance Treaties			-	
Due from Reinsurers			-	
<b>Category 8 Accrued Revenues</b>				
Uncollected Premiums			-	
Accrued Investment Income			-	
<b>Category 9 Vehicles and Operating Assets</b>				
Vehicles, Operating Assets			-	
<b>Category 10 Other Assets</b>				
Other Assets			-	
<b>Category 11 Head Office Account</b>				
Head Office Account			-	
<b>Total assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

(Translation)

Item	XML report	RBC	Difference	Reason for difference
<b>Liabilities</b>				
<b>Category 1 Reserves and Outstanding Claims</b>				
Unearned Premium Reserve			-	
Loss Reserve			-	
Outstanding Claims			-	
Total	0.00	0.00	0.00	
<b>Category 2 Reinsurance</b>				
Due to Reinsurers			-	
Amount Withheld on Reinsurance Treaties			-	
<b>Category 3 Loans/Overdrafts</b>				
Loans/Overdrafts			-	
<b>Category 4 Derivatives</b>				
Derivatives			-	
<b>Category 5 Accrued Expenses</b>				
Commission Payable			-	
Accrued Expenses			-	
Other Liabilities			-	
Total	0.00	0.00	0.00	
<b>Category 6 Head Office Account</b>				
Head office account			-	
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Capital</b>				
Capital Funds			-	
<b>Total Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Liabilities and Capital</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

(Translation)

**Summary of reconciliation items – book value for non-life insurance**

Item No.	Items by page Wor.	Items by financial statement	Data source financial statement	Item type under RBC	Data source RBC report
<b>Assets</b>					
<b>Category 1 Debt Instruments, Equity Instruments</b>					
1.1	Bonds	Investment in Securities	Statement of financial position	Total Bonds, Debentures, Promissory Notes-Bills of Exchange (consistent with total of items 1.1-1.2 and 1.4-1.5)	Form 3.1 clause 1 (a)
1.2	Treasury Bills	- Held for Trading			
1.3	Capital Stocks	- Available for Sale		Equity Instruments	Form 3.1 clause 1 (b)
1.4	Debentures – Convertible Debentures	- Held-to-Maturity Financial Assets			
1.5	Promissory Notes – Bills of Exchange	- General Investments			
1.6	Savings Lotteries			Savings Lotteries	Form 3.1 clause 1 (c) (3)
1.7	Investment Units			Investment Units	Form 3.1 clause 1 (c) (1)
1.8	Warrants on Shares, Debentures, Investment Units			Warrants on Shares, Debentures, Investment Units	Form 3.1 clause 1 (c) (2)
	Total	Total		Total	
<b>Category 2 Loans</b>					
2.1	Mortgage Loans	Mortgage Loans	Notes to Statements	Mortgage Loans	Form 3.1 clause 2 (b)
2.2	Personal Secured Loans	Personal Secured Loans	Notes to Statements	Personal Secured Loans	Form 3.1 clause 2 (c)

2.4	Other Loans	Other Loans	Notes to Statements	Other Loans	Form 3.1 clause 2 (d)
	Total	Total		Total	
<b>Category 3 Other Investments</b>					
3.1	Investments in Hire Purchase on Car	Investments in Hire Purchase on Car	Notes to Statements	Investments in Hire Purchase on Car /Leasing (total of items 3.1-3.2)	Form 3.1 clause 2 (a)
3.2	Investments in Leasing	Investments in Leasing	Notes to Statements		
	Total	Total		Total	
<b>Category 4 Derivatives</b>					
4.1	Derivatives	Derivatives	Statement of Financial Position of Notes to Statements	Derivatives	Form 3.1 clause 15
<b>Category 5 Cash, Deposits at Financial Institutions</b>					
5.1	Fixed Deposits at Financial Institutions	Fixed Deposits at Financial Institutions and Certificates of Deposit	Notes to statements	Cash and Deposits at Financial Institutions/ Deposit Receipts/ Certificates of Deposit	Form 3.1 clause 3
5.2	Certificates of Deposit at Financial Institutions	Fixed Deposits at Financial Institutions and Certificates of Deposit	Notes to statements		
5.3	Cash	Cash	Notes to statements		
5.4	Current Deposits at Financial Institutions	Current Deposits at Financial Institutions	Notes to statements		
	Total	Total		Total	

(Translation)

Item No.	Items by page Wor	Items by financial statement	Data source financial statement	Item type under RBC	Data source RBC report
<b>Category 6 Land, buildings</b>					
6.1	Offices	Land, Buildings, Condominiums	Notes to Statements	Offices	Form 3.1 Clause 4 (a)
6.2	Real Estate	Net Properties Foreclosed	Statement of Financial Position of Notes to Statements	Real Estate Foreclosed	Form 3.1 Clause 5 (a)
	Total	Total		Total	
<b>Category 7 Reinsurance</b>					
7.1	Amount Deposited on Reinsurance Treaties	Amount Deposited on Reinsurance Treaties	Notes to Statements	Amount Deposited on Reinsurance Treaties	Form 3.1 Clause 6 (a)
7.2	Due from Reinsurers	Due from Reinsurers plus Uncollected Premiums from Reinsurance	Notes to Statements	Due from Reinsurers	Form 3.1 Clause 6 (b)
<b>Category 8 Accrued revenues</b>					
8.1	Uncollected Premiums	Net Uncollected Premiums less Uncollected Premiums from Reinsurance Premium receivables	Notes to Statements	Uncollected Premiums	Form 3.1 Clause 7
8.2	Accrued Investment Income	Accrued Investment Income	Notes to Statements	Accrued Investment Income	Form 3.1 Clause 10
<b>Category 9 Vehicles and operating assets</b>					
9.1	Vehicles, Operating Assets	Vehicles, Equipment	Notes to Statements	Operating Assets	Form 3.1 Clause 4 (b)
<b>Category 10 Other assets</b>					
10.1	Other Assets	Reinsurance Recoveries on Technical	Notes to Statements	Reinsurance Recoveries on Technical Reserves	Form 3.1

(Translation)

**Attachment 1**

		Reserves			Clause 6 (c)
		Other Reinsurance Receivables	Notes to Statements	Other Reinsurance Receivables	Form 3.1 Clause 6 (d)
		Deferred Tax Assets	Notes to Statements	Deferred Tax Assets	Form 3.1 Clause 8
		Prepaid Expenses	Notes to Statements	Prepaid Expenses	Form 3.1 Clause 9
		Goodwill	Notes to Statements	Goodwill	Form 3.1 Clause 11
		Computer Software	Notes to Statements	Intangible Assets	Form 3.1 Clause 12
		Deferred Acquisition Costs	Notes to Statements	Deferred Acquisition Costs	Form 3.1 Clause 13
		Other Assets	Notes to Statements	Other Assets	Form 3.1 Clause 14
	Total	Total		Total	
<b>Category 11 Head Office Account</b>					
11.1	Head Office Account	Head Office Account	Statement of Financial Position	Head Office Account	Form 3.1 Clause 16
<b>Liabilities</b>					
<b>Category 1 Reserves and Outstanding Claims</b>					
1.1	Unearned Premium reserve	Premium Reserve	Statement of Financial Position	Premium Reserve	Form 3.2 Clause 1 (b) (2)

1.2	Loss Reserve and Outstanding Claims	Loss Reserve and Outstanding Claims		Loss reserve	Form 3.2 Clause 1 (b) (1)
	Total	Total		Total	
<b>Category 2 Reinsurance</b>					
2.1	Due to Reinsurers	Due to Reinsurers and Outward Premium Payable	Notes to Statements	Due to Reinsurers	Form 3.2 Clause 4 (b)
2.2	Amount Withheld on Reinsurance Treaties	Amount Withheld on Reinsurance Treaties	Notes to Statements	Amount Withheld on Reinsurance Treaties	Form 3.2 Clause 4 (a)
<b>Category 3 Loans/Overdrafts</b>					
3.1	Loans/Overdrafts	Loans	Statement of Financial Position	Overdrafts	Form 3.2 Clause 3 (a)
<b>Category 4 Derivatives</b>					
4.1	Derivatives	Derivatives	Statement of Financial Position or Notes to Statements	Derivatives	Form 3.2 Clause 9
<b>Category 5 Accrued expenses</b>					
5.1	Commission Payable	Commission Payable	Notes to Statements	Other Liabilities	Form 3.2 Clause 8
5.2	Accrued Expenses	Accrued Expenses	Statement of Financial Position or Notes to Statements	Other Liabilities	Form 3.2 Clause 8
5.3	Other Liabilities	Other Liabilities	Statement of Financial Position or Notes to Statements	Other Liabilities	Form 3.2 Clause 8
		Deferred Tax Liabilities		Deferred Tax Liabilities	Form 3.2 Clause 5



(Translation)

		Income Tax Payable		Income Tax Payable	Form 3.2 Attachment 1 Clause 6
		Employee Benefit Obligation		Employee Benefit Obligation	Form 3.2 Clause 7
	Total	Total		Total	
<b>Category 6 Head office account</b>					
6.1	Head Office Account	Head Office Account	Statement of Financial Position	Head Office Account	Form 3.2 Clause 10
<b>Capital</b>					
1.1	Capital Funds	Shareholders' Equity	Statement of Financial Position	Total Shareholders' Equity	Form 3.2 Shareholders' equity clause 8

## Summary of reconciliation items – appraised value for non-life insurance company

Item No.	Item type in page Wor.	Item type under RBC	Data source RBC report
<b>Assets</b>			
<b>Category 1 Debt Instruments, Equity Instruments</b>			
1.1	Bonds	Total Bonds, Debentures, Promissory Notes-Bills of Exchange (total under items 1.1-1.2 and 1.4-1.5)	Form C.1 clause 1 (a)
1.2	Treasury Bills		
1.3	Capital Stocks	Equity Instruments	Form C.1 clause 1 (b)
1.4	Debentures – Convertible Debentures		
1.5	Promissory Notes – Bills of Exchange		
1.6	Savings Lotteries	Savings Lotteries	Form C.1 clause 1 (c) (3)
1.7	Investment Units	Investment Units	Form C.1 clause 1 (c) (1)
1.8	Warrants on Shares, Debentures, Investment Units	Warrants on Shares, Debentures, Investment Units	Form C.1 clause 1 (c) (2)
	Total	Total	
<b>Category 2 Loans</b>			
2.1	Mortgage Loans	Mortgage Loans	Form C.1 clause 2 (b)
2.2	Personal Secured Loans	Personal Secured Loans	Form C.1 clause 2 (c)
2.3	Other Loans	Other Loans	Form C.1 clause 2 (d)
	Total	Total	
<b>Category 3 Other Investments</b>			
3.1	Investments in Hire Purchase on Car	Investments in Hire Purchase on Car	Form C.1 clause 2 (a)
3.2	Investments in Leasing	Investments in Leasing	Form C.1 clause 2 (a)

(Translation)

	Total	Total	
<b>Category 4 Derivatives</b>			
4.1	Derivatives	Derivatives	Form C.1 clause 15
<b>Category 5 Cash, Deposits at Financial Institutions</b>			
5.1	Fixed Deposits at Financial Institutions	Cash / Deposits at Financial Institutions/ Deposit Receipts/ Certificates of Deposit	Form 6.6 clauses 1-3
5.2	Certificates of Deposit at Financial Institutions		
5.3	Cash		
5.4	Current Deposits at Financial Institutions		
	Total	Total	
<b>Category 6 Land, Buildings</b>			
6.1	Offices	Offices	Form 3.1 Clause 4 (a)
6.2	Real Estate	Property Foreclose	Form 3.1 Clause 5 (a)
	Total	Total	
<b>Category 7 Reinsurance</b>			
7.1	Amount Deposited on Reinsurance Treaties	Amount Deposited on Reinsurance Treaties	Form C.1 Clause 6 (a)
7.2	Due from Reinsurers	Due from Reinsurers	Form C.1 Clause 6 (b)
<b>Category 8 Accrued Revenues</b>			
8.1	Uncollected Premiums	Uncollected Premiums	Form C.1 Clause 7
8.2	Accrued Investment Income	Accrued Investment Income	Form C.1 Clause 10
<b>Category 9 Vehicles and Operating Assets</b>			

9.1	Vehicles, Operating Assets	Operating Assets	Form C.1 Clause 4 (b)
<b>Category 10 Other Assets</b>			
10.1	Other Assets	Reinsurance Recoveries on Technical Reserves	Form C.1 Clause 6 (c)
		Other Reinsurance Receivables	Form C.1 Clause 6 (d)
		Deferred Tax Assets	Form C.1 Clause 8
		Prepaid Expenses	Form C.1 Clause 9
		Goodwill	Form C.1 Clause 11
		Intangible Assets	Form C.1 Clause 12
		Deferred Acquisition Costs	Form C.1 Clause 13
		Other Assets	Form C.1 Clause 14
	Total	Total	
<b>Category 11 Head Office Account</b>			
11.1	Head Office Account	Head Office Account	Form C.1 Clause 16
<b>Liabilities</b>			
<b>Category 1 Reserves and Outstanding Claims</b>			
1.1	Unearned Premium Reserve	Premium Reserve	Form C.2 Clause 1 (b) (2)
	Loss Reserve and Outstanding Claims	Loss Reserve	Form C.2 Clause 1 (b) (1)
	Total	Total	
<b>Category 2 Reinsurance</b>			
2.1	Due to Reinsurers	Due to Reinsurers	Form C.2 Clause 4 (b)

(Translation)

Attachment 2

2.2	Amount Withheld on Reinsurance Treaties	Amount Withheld on Reinsurance Treaties	Form C.2 Clause 4 (a)
<b>Category 3 Loans/Overdrafts</b>			
3.1	Loans/Overdrafts	Overdrafts	Form C.2 Clause 3 (a)
<b>Category 4 Derivatives</b>			
4.1	Derivatives	Derivatives	Form C.2 Clause 9
<b>Category 5 Accrued Expenses</b>			
5.1	Commission Payable	Other Liabilities	Form C.2 Clause 8
5.2	Accrued Expenses	Other Liabilities	Form C.2 Clause 8
5.3	Other Liabilities	Other Liabilities	Form C.2 Clause 8
		Deferred Tax Liabilities	Form C.2 Clause 5
		Income Tax Payable	Form C.2 Clause 6
		Employee Benefit Obligation	Form C.2 Clause 7
	Total	Total	
<b>Category 6 Head Office Account</b>			
6.1	Head Office Account	Head Office Account	Form C.2 Clause 10
<b>Capital</b>			
1.1	Shareholders' Equity	Total Shareholders' Equity	

**Remark:** For the RBC report data source, the companies affected by the floods shall refer to Form C.1 to C.2. The companies not affected by the floods shall use Form 3 -3.1 to 3.3.